

Exhibit B

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To Whom it May Concern:

This letter is written to support Tim Hanssen, a friend of mine for 32+ years, for his upcoming sentencing.

I have known Tim since 1991 and consider him as one of my closest friends. During our friendship we have shared many ups and downs throughout our lives and have always supported each other in gaining the perspective of growth and building a consistent bond in the lessons we have learned with these experiences.

Tim has confided in me the situation that has led him to this matter and has taken responsibility for his part of the process. I have seen him soul search and take a solid personal inventory where he has taken full ownership of his actions.

There are so many descriptors I could use when describing Tim for the time I have known him, but the top ones that come to mind are the following: selfless, generous, kind, thoughtful, considerate, joyful, upbeat, true, consistent, sacrificing, supportive and forgiving.

Although the above only touch on the thoughts and feelings I carry for Tim, they are a base to describe the type of individual I have found him to be. Tim has always shown up with a helping attitude and one of "How can I be of service" mentality.

I can confidently say that when Tim is given the opportunity to reenter society, he will exemplify the type of man that will contribute many great things to those he comes into contact with.

Sincerely,

Jason J. Remmen